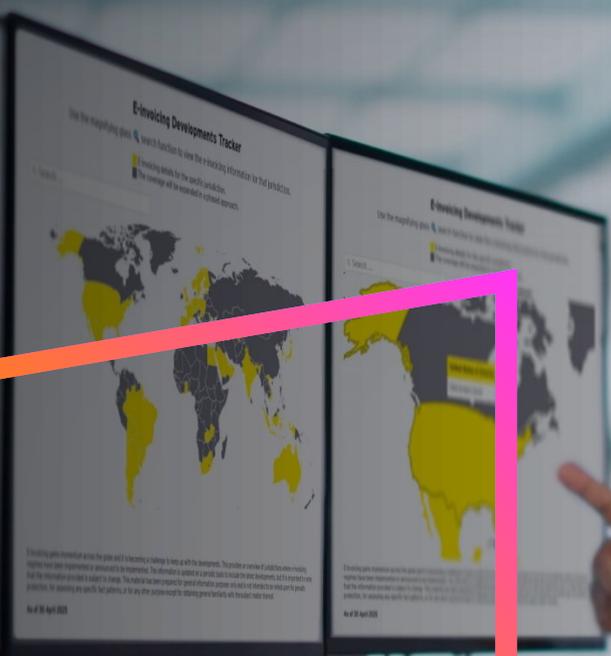


# E-invoicing developments tracker

As of 18 March 2026



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# Disclaimer

- This document is intended to provide an overview of e-invoicing developments around the world. It provides an overview of jurisdictions where e-invoicing regimes have been implemented or announced to be implemented.
- The information is updated on a periodic basis to include the latest developments, but it is important to note that the information provided is subject to change. This material has been prepared for general information purposes only and is not intended to be relied upon for penalty protection, for assessing any specific fact patterns, or for any other purpose except for obtaining general familiarity with the subject matter thereof.
- To check for new developments or if you have questions regarding the specific items contained herein, please contact your EY engagement team or the EY professionals included in this document.

# New development updates in this edition of the tracker



Israel added in this edition along with amendments to Bosnia and Herzegovina, Ireland, Norway.

# Legend

- The term “Legislative status” refers to each transaction type – business-to-government, business-to-business and business-to-consumer – and indicates whether the jurisdiction has received approval for legislation from the relevant legislative bodies. If legislation is approved, it either mandates e-invoicing, allows voluntary use, prohibits e-invoicing or indicates that there is no official announcement:
  - “Mandatory” is used to indicate when legislation on e-invoicing already has been enacted and is compulsory.
  - “Allowed but not mandatory” indicates that e-invoicing rules have been enacted but on a voluntary basis.
  - “Not allowed” indicates that e-invoicing cannot be used for a specific transaction type.
  - “Not applicable” indicates that no announcement has been made on e-invoicing.
- “Horizon scanning” reflects future e-invoicing developments. It includes cases where legislation has been approved by the relevant bodies and where announcements to implement e-invoicing have been made, but the legislation awaits a procedural formality for formal enactment.

# Status overview

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Algeria	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
Argentina	Mandatory – 2019	Mandatory – 2019	Mandatory – 2019	Not applicable	
Armenia	Mandatory – 2016	Mandatory – 2016	Allowed but not mandatory	Not applicable	Mandatory e-invoicing for B2G and B2B transactions has been in place since 2016.
Australia	Allowed but not mandatory	Allowed but not mandatory	Not applicable	Not applicable	There is a current mandate effective from 1 July 2022 for Commonwealth Government agencies to be ready to receive e-invoices. B2G e-invoicing is expected to be implemented next, followed by a B2B mandate; however, the timing of any mandates has not yet been confirmed by the Australian Taxation Office (ATO). There is currently no expectation of a B2C mandate. The Peppol Authority has provided guidance to government agencies to transition to e-invoicing and to increase the use of e-invoicing.
Austria	Mandatory – 2014	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
Azerbaijan	Mandatory – 2017	Mandatory – 2017	Not applicable	Not applicable	E-invoicing is not applicable to B2C transactions. Only new generation real-time cash registers and cash receipts are required to be issued to non-registered individuals.
Bahrain	Not applicable	Not applicable	Not applicable	Not applicable	
Belgium	Mandatory – 2022	Mandatory – 2026	Allowed but not mandatory	Not applicable	E-invoicing is mandatory for VAT-registered Belgium established taxpayers for B2B transactions as of 1 January 2026, with a three month tolerance period starting from that date, allowing businesses to transition to mandatory e-invoicing without penalties for certain violations.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Bolivia	Mandatory – 2021	Mandatory – 2021	Mandatory – 2021	Yes – 2026	The mandatory e-invoicing requirements have been rolled out in a phased manner. For groups nine through twelve, the mandatory e-invoicing implementation deadline has been further extended to 31 March 2026 (previously 30 September 2025). As a result, taxpayers belonging to these groups must begin using e-invoicing effective 1 April 2026.
Bosnia and Herzegovina	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	The Federation of Bosnia and Herzegovina (FBiH) has enacted a new Law on Fiscalization of Transactions (Official Gazette No. 9/26, published 4 February 2026; in force from 12 February 2026). The law introduces mandatory e-invoicing for B2B transactions and certain B2G transactions. The Ministry of Finance must issue detailed implementation by-laws and the technical plan within 180 days, with the fiscalization measures applying 18 months after those by-laws are adopted. Further updates awaited.
Brazil	Mandatory – 2005, 2026	Mandatory – 2005, 2026	Mandatory – 2005, 2026	Not applicable	E-invoices for services (NFS-e) have been implemented nationwide starting in January 2026 as part of the Tax Reform, along with NF-e (e-invoice for goods) layout adjustments due to the introduction of the tax types, IBS and CBS.
Bulgaria	Mandatory – 2019	Allowed but not mandatory	Allowed but not mandatory	Not applicable	For B2G, it is mandatory for the state bodies to accept e-invoices from 2019.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Cambodia	Mandatory – 2025	Allowed but not mandatory	Not applicable	Yes – 2026–28	B2G e-invoicing became mandatory for national-level government entities in 2025, expanding to another 12 subnational entities by 2026, and to all government entities by 2027-28. The Ministry of Economy and Finance (MEF) has announced plans to make B2B e-invoicing mandatory for a defined group of taxpayers, starting with a study in 2025 to expand e-invoicing to large taxpayers. There is a potential implementation of B2B e-invoicing in 2027 and 2028, targeting large and medium-sized taxpayers. The MEF has announced plans to make B2C e-invoicing voluntary by 2027-28.
Canada	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
Chile	Mandatory – 2018	Mandatory – 2014	Mandatory – 2021	Not applicable	
China Mainland	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	E-invoicing has been implemented in China Mainland for normal VAT invoices (2015), special VAT invoices (2021), and fully digitalized e-invoices nationwide (1 December 2024). Special VAT e-Fapiao apply to B2B and General VAT e-Fapiao to B2C. However, e-invoicing remains voluntary, with no legal mandate in effect.
Colombia	Mandatory – 2019	Mandatory – 2019	Mandatory – 2019	Not applicable	
Costa Rica	Mandatory – 2018	Mandatory – 2018	Mandatory – 2018	Not applicable	

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Croatia	Mandatory – 2019, 2026	Mandatory – 2026	Allowed but not mandatory	Not applicable	As per the Law on Fiscalization published on 13 June 2025, mandatory e-invoicing applies to all domestic B2B transactions from 1 January 2026 for VAT-registered businesses. Non-VAT registered businesses must begin accepting e-invoices from this date but will only be required to issue them starting 1 January 2027. Additionally, B2G, B2B and B2C transactions will be impacted by the fiscalization obligations as of 1 January 2026.
Cyprus	Mandatory – 2019	Allowed but not mandatory	Allowed but not mandatory	Not applicable	Public authorities are required to receive and process e-invoices for public procurement, but it is not yet mandatory for suppliers to issue e-invoices in B2G transactions.
Czech Republic	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
Denmark	Mandatory – 2005	Allowed but not mandatory	Allowed but not mandatory	Not applicable	The Danish Bookkeeping Act requires most companies to use a digital bookkeeping system. Such systems must have the technical capability to send and receive e-invoices in OIOUBL and Peppol BIS formats; however, the use of e-invoicing is not yet mandatory.
Dominican Republic	Mandatory – 2024	Mandatory – 2024	Mandatory – 2024	Yes – 2026	E-invoicing is being implemented in a phased approach across B2G, B2B and B2C. For large national taxpayers, mandatory e-invoicing was implemented in 2024, followed by large local and medium taxpayers from 15 November 2025. The obligation will expand to small, micro and unclassified taxpayers starting 15 May 2026.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Ecuador	Mandatory – 2014	Mandatory – 2014	Mandatory – 2014	Not applicable	E-invoicing is mandatory across B2G, B2B and B2C transactions for all obligated taxpayers, while “Negocios Populares” taxpayers within the RIMPE regime (simplified Régimen Simplificado para Emprendedores y Negocios Populares) may opt in voluntarily. In 2014, a phased rollout of e-invoicing began for certain companies and public entities, bringing all remaining obligated taxpayers into scope by 29 November 2022, except those “Negocios Populares” taxpayers under the RIMPE regime.
Egypt	Mandatory – 2023	Mandatory – 2021	Mandatory – 2022	Not applicable	
Estonia	Mandatory – 2019	Allowed but not mandatory	Allowed but not mandatory	Not applicable	E-invoicing has been mandatory for B2G transactions in Estonia since 2019. However, an amendment effective 1 July 2025 adds the “buyer’s choice” principle. This amendment requires sellers to issue e-invoices upon request to any entity registered in the Commercial Register as an e-invoice recipient, including public sector entities. For B2B transactions, effective from 1 July 2025, e-invoicing is considered optional mandatory and is only applicable upon a buyer's request, provided that the buyer is an entity registered as an e-invoice recipient.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Finland	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2030	Implementing VAT in the Digital Age (ViDA) for cross-border transactions by 2030. For B2G supplies, e-invoicing is not mandatory by law but allowed. However, according to the applicable law, the Finnish state has the right to demand that it be invoiced only with e-invoices. Furthermore, the Finnish state has announced that it will only accept e-invoices that are of European standard. Thus, in practice, e-invoicing for B2G supplies is mandatory. For B2B, the buyer has the right to require e-invoices from its vendors (EUR 10 000 annual turnover threshold applies). Thus, in practice, e-invoicing for B2B supplies is mandatory if the buyer demands an e-invoice.
France	Mandatory – 2020	Allowed but not mandatory	Allowed but not mandatory	Yes – 2026, 2027	
Germany	Mandatory – 2020	Mandatory – 2025	Allowed but not mandatory	Yes – 2027, 2028	Transitional rules apply from January 2025. Extended scope for mandatory B2B e-invoicing in 2027 and 2028, based on turnover.
Ghana	Mandatory – 2022	Mandatory – 2022	Mandatory – 2024	Not applicable	The e-invoicing system was rolled out in a phased approach, starting in 2022. Currently, all taxable persons are mandated to comply with the e-invoicing requirements established by the Ghana Revenue Authority.
Greece	Mandatory – 2023	Mandatory – 2026	Allowed but not mandatory	Yes – 2026	The mandatory e-invoicing implementation is taking place in two phases: Period A from 2 March 2026 for large enterprises with gross revenues exceeding €1,000,000 for the 2023 tax year, and Period B beginning on 1 October 2026 for all other businesses.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Guatemala	Mandatory – 2021	Mandatory – 2021	Mandatory – 2021	Not applicable	E-invoicing is regulated under the Factura Electrónica en Línea (FEL) system, established by SAT Board Agreement No. 13-2018. Mandatory adoption began on 1 July 2021 for newly registered taxpayers, extended in 2022 to those under the general VAT regime, and became mandatory for all VAT-registered taxpayers from 1 July 2023.
Honduras	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	Taxpayers can opt to issue e-invoices provided they have followed a defined process to receive prior approval. In practice, e-invoicing is not commonly used.
Hungary	Mandatory – 2025, 2026	Mandatory – 2025, 2026	Allowed but not mandatory	Not applicable	Effective 1 July 2025, electricity and natural gas traders are required to issue e-invoices for B2G and B2B transactions. In addition, Government Decree No. 159/2025 introduced a requirement for water utility service providers to issue e-invoices to non-residential users for B2G and B2B transactions as of 1 January 2026.
India	Mandatory – 2020	Mandatory – 2020	Not applicable	Not applicable	
Indonesia	Mandatory – 2014	Mandatory – 2014	Mandatory – 2014	Not applicable	E-invoicing became mandatory in three stages: Certain taxpayers designated by the Indonesian tax authority were required to issue e-Faktur Pajak starting from 1 April 2014. Taxpayers located in Java and Bali were mandated to issue e-Faktur Pajak from 1 July 2015, and remaining taxpayers required to issue e-Faktur Pajak since 1 July 2016.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Ireland	Mandatory – 2019	Allowed but not mandatory	Allowed but not mandatory	Yes – 2028, 2029, 2030	<p>The tax authority announced a phased plan for mandatory B2B e-invoicing and real-time VAT reporting: Phase 1 (November 2028) targets VAT-registered large corporates; Phase 2 (November 2029) covers intra-EU VAT-registered businesses; Phase 3 (July 2030) applies to all intra-EU transactions. However, from 1 November 2028, all businesses must be able to receive structured e-invoices.</p> <p>Public sector bodies have been legally required to receive and process structured e invoices since 2019 for Central Government and 2020 for Sub Central Government.</p>
Israel	Allowed but not mandatory	Mandatory – 2024	Allowed but not mandatory	Yes – 2026	<p>For B2B transactions, Israel's e-invoicing model requires obtaining an allocation number for invoices above NIS 20,000 in 2025, NIS 10,000 from January 2026, and NIS 5,000 from June 2026 for the purpose of deducting input VAT. A buyer may request an allocation number at any time.</p>
Italy	Mandatory – 2015	Mandatory – 2019	Mandatory – 2019	Not applicable	<p>As per the legislative decree approved by the Council of Ministers on 4 June 2025, a permanent ban on e-invoicing applies to healthcare service providers for B2C transactions, including both those required and not required to report data to the Sistema Tessera Sanitaria (STS). B2G and B2B e-invoicing obligations remain unchanged.</p>

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Japan	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
Jordan	Mandatory – 2023	Mandatory – 2023	Mandatory – 2023	Not applicable	
Kazakhstan	Mandatory – 2019	Mandatory – 2019	Allowed but not mandatory	Not applicable	
Kenya	Mandatory – 2022	Mandatory – 2022	Mandatory – 2022	Not applicable	
Kingdom of Saudi Arabia	Mandatory – 2023	Mandatory – 2023	Mandatory – 2023	Yes – 2026	The initial phase of the e-invoicing system was first deployed in December 2021. E-invoicing implemented in a phased approach across B2G, B2B and B2C.
Latvia	Mandatory – 2025	Allowed but not mandatory	Not applicable	Yes – 2028	On 11 June 2025, the “Amendments to the Accounting Law,” which delay the B2B e-invoicing mandate from 1 January 2026 to 1 January 2028, was adopted by the legislator.
Lithuania	Mandatory – 2017	Not applicable	Not applicable	Yes – 2030	There are no plans to introduce B2B e-invoicing before July 2030.
Luxembourg	Mandatory – 2022	Allowed but not mandatory	Allowed but not mandatory	Not applicable	

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Malawi	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2026	E-invoicing becomes mandatory for all VAT-registered taxpayers across B2G, B2B and B2C transactions under the Malawi Revenue Authority's Electronic Invoicing System (EIS), with mandatory enforcement effective from 30 April 2026. From this date, only EIS generated fiscal invoices will be valid for VAT purposes.
Malaysia	Mandatory – 2024	Mandatory – 2024	Mandatory – 2024	Yes – 2026	E-invoicing is being implemented in a phased manner, based on the taxpayer's annual turnover. Subject to certain conditions, taxpayers with an annual turnover below RM1,000,000 are exempt from e-invoice implementation. For those who do not qualify for the exemption, e-invoicing will start from 1 July 2026.
Malta	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	2030	For B2G, it is mandatory for public contracting authorities to accept and process e-invoices across the EU for procurement above the EU procurement thresholds. However, there is no obligation for suppliers to issue e-invoices. The B2B rollout is expected to follow a phased approach aligned with EU's 2030 e-invoicing and digital reporting requirements under ViDA.
Mauritius	Mandatory – 2024	Mandatory – 2024	Mandatory – 2024	Not applicable	
Mexico	Mandatory – 2014	Mandatory – 2014	Mandatory – 2018	Not applicable	
Moldova	Mandatory – 2019	Not allowed	Not allowed	Not applicable	
Morocco	Not applicable	Not applicable	Not applicable	Yes – 2026	Phased implementation of e-invoicing is expected to begin in early 2026, starting with large taxpayers.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Namibia	Not allowed	Not allowed	Not allowed	Not applicable	
Netherlands	Mandatory – 2017	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
New Zealand	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2027	Rule 44 of government procurement rules requires agencies receiving or sending over 2,000 domestic trade invoices annually to be e-invoice capable as of 1 January 2026. Agencies must ensure that large suppliers submit e-invoices by 1 January 2027.
Nicaragua	Not allowed	Not allowed	Not allowed	Not applicable	Taxpayers may submit a formal authorization request to the national tax authority in order to issue e-invoices using approved invoicing software.
Nigeria	Mandatory – 2025	Mandatory – 2025	Mandatory – 2025	Yes – 2026, 2027, 2028	Effective 1 November 2025, all large taxpayers with an annual turnover of five billion Nigerian naira (N5 billion) or more are required to register and onboard to the e-invoicing platform, with enforcement from April-June 2026. The Nigeria Revenue Service (NRS) is implementing the phased rollout in structured stages: stakeholder engagement, pilot rollout, go live, post go live review, and compliance enforcement. The rollout is as follows: medium taxpayers (N1 billion-N5 billion) go-live on 1 July 2026, with enforcement from January-March 2027, while emerging taxpayers (below N1 billion) go-live on 1 July 2027, with enforcement from January-March 2028. Timelines are indicative and subject to adjustments by the NRS.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Norway	Mandatory – 2019	Allowed but not mandatory	Allowed but not mandatory	Yes – 2027, 2030	The government has announced that a legislative proposal will shortly be presented to Parliament. The proposal brings forward by one year the obligation for businesses subject to bookkeeping requirements to send e-invoices to 1 January 2027. Additionally, it introduces a requirement to use a digital bookkeeping system that, among other things, receives and processes e-invoices starting from 1 January 2030.
Oman	Not applicable	Not applicable	Not applicable	Yes – 2026, 2027	E-invoicing is planned to be implemented in phases, starting with rollout 1 in August 2026 for selected large taxpayers across B2G, B2B and B2C transactions, followed by expansion to all large taxpayers in February 2027. The mandate will then extend to all remaining VAT-registered taxpayers in August 2027.
Paraguay	Mandatory – 2022	Mandatory – 2022	Mandatory – 2022	Not applicable	
Poland	Mandatory – 2019	Mandatory – 2026	Allowed but not mandatory	Yes – 2026	Obligatory for B2B from 1 February or 1 April 2026 depending on entity size and allowed (but not mandatory) for B2C in 2026.
Portugal	Mandatory – 2021	Allowed but not mandatory	Allowed but not mandatory	Yes – 2027	The scope of B2G e-invoicing will be extended to include micro, small and medium enterprises (MSMEs) as of 31 December 2026, with mandatory application from 1 January 2027. For B2B transactions, the earliest potential implementation of mandatory e-invoicing is expected to align with EU ViDA timelines, subject to future legislative developments. Under the Portuguese State Budget Law for 2026, PDF invoices need to include a qualified electronic signature or a qualified electronic seal (QES), or to be issued via Electronic Data Interchange (EDI), as of 1 January 2027.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Republic of Congo	Not allowed	Not allowed	Not allowed	Not applicable	There is currently a government project on e-invoicing, but to date, no further developments have been announced.
Republic of Korea	Mandatory – 2011	Mandatory – 2011	Not applicable	Not applicable	
Romania	Mandatory – 2022	Mandatory – 2024	Mandatory – 2025	Not applicable	B2C e-reporting has been mandatory since 1 January 2025.
Rwanda	Mandatory – 2021	Mandatory – 2021	Mandatory – 2021	Not applicable	E-invoicing is mandatory for all B2B, B2C and B2G transactions using certified Electronic Invoicing Systems or Electronic Billing Machines since 1 January 2021. Non-registered suppliers cannot issue e-invoices.
Serbia	Mandatory – 2022	Mandatory – 2023	Not allowed	Not applicable	
Singapore	-	-	-	-	GST-registered businesses will be required to transmit invoice data to the tax authority using InvoiceNow-Ready Solutions via the InvoiceNow network. This mandatory participation will be implemented progressively: from 1 November 2025 for companies registering for GST voluntarily within six months of incorporation, and from 1 April 2026 for all new voluntary GST registrants. From 2028 through 2031, the requirement will expand in phases to new compulsory registrants and existing GST-registered businesses with total annual supplies ranging from up to SGD 200,000 to above SGD 4,000,000.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Slovakia	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2027–30	The phased implementation of VAT e-invoicing may include a transitional period starting in 2026, aimed for testing. From 1 January 2027, mandatory e-invoicing requirements apply to domestic B2B and B2G transactions where the supplier is a Slovak established VAT-registered business and the customer is a Slovak established taxable person. Cross-border e-invoicing is planned for 2030. B2C remains excluded from the e-invoicing mandate.
South Africa	Not applicable	Not applicable	Not applicable	Not applicable	
Spain	Mandatory – 2015	Allowed but not mandatory	Allowed but not mandatory	Yes – 2027, 2028	Implementation dates are dependent on the approval of a Royal Decree (Implementation Regulation).
Sri Lanka	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2026	Budget 2026 proposed the phased implementation of a national e-invoicing system using Application Programming Interface (API) integration between taxpayers' Enterprise Resource Planning (ERP) systems and the Revenue Administration Management Information System (RAMIS), with the system expected to be implemented in 2026. The rollout is expected to begin with export-oriented enterprises and selected pilot companies, expand to all VAT-registered taxpayers, and later integrate with point-of-sale (POS) systems for real-time transaction reporting.
Suriname	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
Sweden	Mandatory – 2019	Allowed but not mandatory	Allowed but not mandatory	Yes – 2030	Looking at mandatory e-invoicing as part of the EU ViDA package.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Switzerland	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	The Confederation requires e-invoices from its suppliers under certain conditions. PDF invoices sent electronically are accepted as e-invoices.
Taiwan	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	Mandatory for foreign e-commerce operators conducting B2C sales in Taiwan to issue a cloud-based Government Uniform Invoice (GUI), which is a type of eGUI, to consumers for B2C transactions. The MIG 4.1 standard has been fully implemented across all transaction types as of January 2026.
Tanzania	Mandatory – 2012	Mandatory – 2012	Mandatory – 2012	Not applicable	E-invoicing is mandatory for B2G, B2B and B2C through a fiscalization model enforced via government approved Electronic Fiscal Devices under the Income Tax Electronic Fiscal Devices Regulations 2012. Fiscal receipts and invoices issued through these devices are legally recognised as e-invoices and are transmitted in real-time to the Electronic Fiscal Device Management System operated by the tax authority.
The Bahamas	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	
Tunisia	Mandatory – 2016	Mandatory – 2019	Allowed but not mandatory	Not applicable	E-invoicing has been mandatory for B2G supplies since 2016 for companies classified under the Division for Large Enterprises. Mandatory for pharmaceutical and hydrocarbon B2B transactions between professionals (excluding retail traders); allowed but not mandatory for all other B2B transactions.
Türkiye	Mandatory – 2013	Mandatory – 2013	Mandatory – 2013	Not applicable	In the context of B2G, B2B and B2C transactions, e-invoicing was introduced in 2011 and 2013, with mandatory usage having begun in 2013.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Uganda	Mandatory – 2021	Mandatory – 2021	Mandatory – 2021	Not applicable	Since 2021, it has been mandatory for VAT-registered taxpayers to enroll in the Electronic Fiscal Reporting and Invoicing System (EFRIS).
United Arab Emirates	Allowed but not mandatory	Allowed but not mandatory	Not applicable	Yes – 2026, 2027	The Electronic Invoicing System begins with a pilot phase and voluntary adoption from 1 July 2026. Mandatory implementation applies to B2B and B2G from 1 January 2027 for businesses above AED 50 million, from 1 July 2027 for all others. B2C remains out of scope until a future decision.
United Kingdom	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Yes – 2029	As announced in the Autumn Budget 2025, the government will require all VAT invoices to be issued in a specified electronic format from April 2029. The government will work with stakeholders to develop an implementation roadmap to be published at Budget 2026. Mandatory B2G e-invoicing for suppliers to National Health Service England has already been implemented.
United States of America	Not applicable	Not applicable	Not applicable	Not applicable	
Uruguay	Mandatory – 2012	Mandatory – 2012	Mandatory – 2012	Not applicable	
Uzbekistan	Mandatory – 2020	Mandatory – 2020	Mandatory – 2020	Not applicable	
Venezuela	Allowed but not mandatory	Allowed but not mandatory	Allowed but not mandatory	Not applicable	E-invoicing is allowed but not mandatory for B2B, B2C and B2G transactions, provided that the business obtains administrative approval from the tax authority. The framework primarily applies to large service providers (e.g., utilities, telecoms, insurers, airlines, cargo couriers and travel agencies) that meet specific criteria for digital issuance.

# Status overview cont.

## E-invoicing implementation and upcoming developments

Jurisdiction	Business-to-Government (B2G)	Business-to-Business (B2B)	Business-to-Consumer (B2C)	Upcoming years (Horizon scanning)	Jurisdiction specific details
Vietnam	Mandatory – 2022	Mandatory – 2022	Mandatory – 2022	Not applicable	Mandatory from July 2022 subject to specific exceptions.
Zambia	Mandatory – 2024	Mandatory – 2024	Mandatory – 2024	Not applicable	

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